

## Joint Committee on Taxation – Job Descriptions

### Attorneys and Accountants

The Joint Committee's attorneys and accountants are involved in every aspect of the tax legislative process and thus are uniquely positioned to influence federal tax policy. As highly skilled, nonpartisan legal professionals, they work closely with the staffs of the House and Senate tax-writing committees to design and implement legislative solutions to some of the nation's most pressing problems, including stimulating the economy, reforming the Alternative Minimum Tax, and reforming the nation's health care system.

The Committee's work often includes, among other things, serving as an important resource to members of Congress, their staffs and the general public on present law and policy alternatives, drafting background pamphlets for congressional hearings, meeting with executive branch officials responsible for implementing changes in the tax laws, and assisting with and conducting investigations. Our legal professionals also draft detailed mark-up documents, which are used as the basis for consideration of tax bills by the House and Senate tax-writing committees, and provide crucial assistance to Members and their staffs during committee mark-ups. In addition, Joint Committee lawyers and accountants work closely with Joint Committee economists in analyzing the possible behavioral and tax revenue implications of proposed changes in the federal tax laws.

Joint Committee attorneys and accountants also serve as the principal drafters of all committee reports for tax legislation passed by the House or Senate tax-writing committees or by a House-Senate conference committee, and frequently draft technical explanations of committee-passed or congressionally enacted bills for which no formal committee report has been produced. Legal and tax practitioners, taxpayers, courts of law, and executive branch officials frequently rely heavily on our work product in determining how best to interpret the nation's tax laws.

The Committee generally hires attorneys and accountants with a strong academic record and four or more years of federal tax experience either with a private law or accounting firm or in a federal government tax position, though many of our professionals have significantly more experience when they join the staff. Our recent hires include partners and mid- to senior-level associates from major law and accounting firms, experienced attorneys from the IRS Office of Chief Counsel, and in-house tax professionals from major U.S. companies. For lawyers and accountants from the private sector, large firm experience is preferred. Ideal candidates will have excellent writing, communication, analytic, and interpersonal skills and must be able to work under tight deadlines with minimal supervision. In addition, candidates must be proactive, creative, and possess imaginative problem solving skills. Candidates are expected to commit to working at the Joint Committee for at least two and a half years; longer-term employment is encouraged but not required.

Because the Joint Committee Staff is nonpartisan, our attorneys and accountants are able to assist both the majority and minority parties in the House and Senate, which better enables us to analyze issues from every angle and to provide continuity throughout the legislative process. Therefore, our professionals must be able to maintain strict confidentiality to ensure that the Joint Committee Staff continues to enjoy a high level of trust from both sides of the political aisle and both houses of Congress.

## Economists

Economists at the Joint Committee on Taxation have the unique opportunity to participate in the tax legislation process, helping to design changes in the nation's tax laws. If you have an interest in having an influence on how the government levies taxes to finance its activities, the Joint Committee is one of the two places in the federal government where a group of economists have direct influence on tax policy. Besides working with other economists who have a uniquely deep knowledge of the interaction between economics and taxation, you'll also have the chance to work with some of the brightest tax attorneys and accountants in the nation.

As an economist at the Joint Committee, you will have the chance to work on both short-term and long-term projects. You will have unparalleled access to tax data, supported by excellent computing and software resources. While there are plenty of “routine” working days, it is also not unusual to come in to the office and find that a new project awaits your attention, requiring you to rapidly become familiar with new issues. The coming few years should be particularly interesting for tax policy, with major portions of the tax code expiring, major health care reform initiatives from Presidential candidates and Congress, and, in particular, continued pressure to reform the Alternative Minimum Tax.

Some of the specific tasks performed by economists at JCT include: analyzing the effect of a tax proposal on federal revenues, given taxpayers' likely behavioral responses; analyzing the effect of tax proposals on the macroeconomy; updating or creating models to assist in analyzing revenue or macroeconomic effects; assisting in crafting legislative proposals; providing written qualitative or quantitative analysis of the potential effects of tax proposals; assisting in writing testimony regarding tax proposals; meeting with Congressional staff or with taxpayers or their representatives to discuss tax proposals; and writing and reporting on the effects of tax proposals, both within JCT and at seminars or conferences.

## Information Technology

The Joint Committee Staff includes several computer and information technology specialists, who operate its network of servers, desktops, and other infrastructure. Areas of responsibility include but are not limited to: Storage and server virtualization, database administration, networking, user support, systems configuration and management, application support, system and network security, Active Directory configuration, management and planning, hardware and software maintenance, scripting, platform interoperability, and more.

Joint Committee IT staff interact with and provide support to a diverse group of attorneys, economists, accountants, and other administrative and support personnel. The Committee maintains its own computer facilities, and leverages the latest technology to afford its staff the extensive use of advanced applications such as economic modeling, statistical analysis software, and specialized databases.

## Administrative

The Joint Committee employs a number of support staff, consisting of an Administrative Director, Chief Clerk, staff assistants, executive assistants, Tax Resource Specialists, statistical analysts, Document Production Specialists, and an Administrative Specialist. The administrative and

support staff provide an integral part of the Joint Committee's ability to respond to the needs of Congress, and for advice and guidance in developing tax legislation. Support staff perform a variety of tasks in a fast paced and collegial environment. Some of these tasks include clerking responsibilities, editing, statistical and data analysis, document preparation, and research. (See job opportunities page.)

### **Other Joint Committee Professionals**

The Joint Committee Staff also employs other professionals, such as visiting professors, fellows, and legal and economic interns and externs.

Economic and law professors from various universities work as a part of the Joint Committee Staff for limited periods or on special projects. The experience provides those in academia an opportunity to work on cutting edge tax issues and to gain invaluable insight into the tax legislative process. These talented individuals provide an additional perspective on issues that is beneficial to the work of the Joint Committee staff.

The Joint Committee staff periodically employs fellows, interns, and externs who have some tax experience, but generally less than that required in the case of the permanent staff. These individuals work with the staff in all aspects of the tax legislative process. The Joint Committee staff also works in connection with the intern/extern programs of certain graduate tax programs.